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AN ACT

RELATING TO TAX RECEIPTS; PROVIDING THAT CERTAIN RECEIPTS,
ORIGINALLY INTENDED FOR COUNTY HOSPITALS, BE DISTRIBUTED TO
MUNICIPALITIES TO ENABLE THE MUNICIPALITIES TO OPERATE THE
HOSPITALS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-1-6.13 NMSA 1978 (being Laws
1983, Chapter 211, Section 18, as amended) is amended to
read:

"7-1-6.13. TRANSFER--REVENUES FROM COUNTY LOCAL OPTION
GROSS RECEIPTS TAXES.--

A. Except as provided in Subsection B of this
section a transfer pursuant to Section 7-1-6.1 NMSA 1978
shall be made to each county for which the department is
collecting a local option gross receipts tax imposed by that
county in an amount, subject to any increase or decrease
made pursuant to Section 7-1-6.15 NMSA 1978, equal to the
net receipts attributable to the local option gross receipts
tax imposed by that county, less any deduction for
administrative cost determined and made by the department
pursuant to the provisions of the act authorizing imposition
by that county of the local option gross receipts tax and
any additional administrative fee withheld pursuant to
Subsection C of Section 7-1-6.41 NMSA 1978.

1 B. In lieu of a distribution pursuant to
2 Subsection A of this section to a class B county with a
3 population, as shown in the last federal decennial census,
4 of more than twenty-five thousand and a net taxable value in
5 the 2002 property tax year of less than two hundred million
6 dollars (\$200,000,000), the department shall make a
7 distribution of the following amounts to the largest
8 municipality in that county for the purpose of maintaining
9 and operating a hospital:

10 (1) amounts attributable to the second
11 one-eighth percent increment of the local option gross
12 receipts tax; and

13 (2) amounts attributable to the special
14 county hospital gross receipts tax. "

15 Section 2. Section 7-20C-6 NMSA 1978 (being Laws 1991,
16 Chapter 176, Section 6, as amended) is amended to read:

17 "7-20C-6. COLLECTION BY DEPARTMENT--TRANSFER OF
18 PROCEEDS--DEDUCTIONS. --

19 A. The department shall collect the local
20 hospital gross receipts tax in the same manner and at the
21 same time it collects the state gross receipts tax.

22 B. The department shall withhold an
23 administrative fee pursuant to Section 7-1-6.41 NMSA 1978.
24 Except as provided in Subsection C of this section, the
25 department shall transfer to each county for which it is

1 collecting such tax the amount of the tax collected less the
2 administrative fee withheld and less any disbursements for
3 tax credits, refunds and the payment of interest applicable
4 to the tax. Transfer of the tax to a county shall be made
5 within the month following the month in which the tax is
6 collected.

7 C. In lieu of a transfer pursuant to Subsection
8 B of this section to a class B county with a population, as
9 shown in the last federal decennial census, of more than
10 twenty-five thousand and a net taxable value in the 2002
11 property tax year of less than two hundred million dollars
12 (\$200,000,000), the department shall make the transfer to
13 the largest municipality in that county for the purpose of
14 maintaining and operating a hospital."

15 Section 3. Section 7-24B-3 NMSA 1978 (being Laws 1987,
16 Chapter 45, Section 12) is amended to read:

17 "7-24B-3. USE OF PROCEEDS. --

18 A. Except as provided in Subsection B of this
19 section, the proceeds of the special county hospital
20 gasoline tax shall be used for current operations and
21 maintenance of a hospital owned and operated by the county
22 or operated and maintained by another party pursuant to a
23 lease with the county and the use of these proceeds shall be
24 for the care and maintenance of sick and indigent persons
25 and shall be an expenditure for a public purpose.

